

HEARING DATE AND TIME: March 31, 2011 at 10:00 a.m. (Eastern Time)
RESPONSE DEADLINE: March 16, 2011 at 4:00 p.m. (Eastern Time)

THIS OBJECTION SEEKS TO DISALLOW AND EXPUNGE CERTAIN FILED PROOFS OF CLAIM. PARTIES RECEIVING THIS NOTICE OF DEBTORS' NINETY-NINTH OMNIBUS OBJECTION TO CLAIMS SHOULD REVIEW THE OMNIBUS OBJECTION TO SEE IF THEIR NAME(S) AND/OR CLAIM(S) ARE LOCATED IN THE OMNIBUS OBJECTION AND/OR IN THE EXHIBIT ATTACHED THERETO TO DETERMINE WHETHER THIS OBJECTION AFFECTS THEIR CLAIM(S).

**IF YOU HAVE QUESTIONS, PLEASE CONTACT
DEBTORS' COUNSEL, MICHAEL A. ROLLIN, AT (303) 893-6100.**

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Attorneys for Debtors
and Debtors in Possession

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----X
In re : Chapter 11 Case No.
:
LEHMAN BROTHERS HOLDINGS INC., *et al.* : 08-13555 (JMP)
:
Debtors. : (Jointly Administered)
-----X

**NOTICE OF HEARING ON DEBTORS' NINETY-NINTH OMNIBUS
OBJECTION TO CLAIMS (INSUFFICIENT DOCUMENTATION)**

PLEASE TAKE NOTICE that on February 14, 2011, Lehman Brothers Holdings Inc. and its affiliated debtors in the above-referenced chapter 11 cases, as debtors and

debtors in possession (collectively, the “Debtors”), filed their ninety-ninth omnibus objection to claims (the “Debtors’ Ninety-Ninth Omnibus Objection to Claims”), and that a hearing (the “Hearing”) to consider the Debtors’ Ninety-Ninth Omnibus Objection to Claims will be held before the Honorable James M. Peck, United States Bankruptcy Judge, in Courtroom 601 of the United States Bankruptcy Court for the Southern District of New York, One Bowling Green, New York, New York 10004, **on March 31, 2011, at 10:00 a.m. (Eastern Time)**, or as soon thereafter as counsel may be heard.

PLEASE TAKE FURTHER NOTICE that any responses to the Debtors’ Ninety-Ninth Omnibus Objection to Claims must be in writing, shall conform to the Federal Rules of Bankruptcy Procedure and the Local Rules of the Bankruptcy Court, and shall be filed with the Bankruptcy Court (a) electronically in accordance with General Order M-399 (which can be found at www.nysb.uscourts.gov) by registered users of the Bankruptcy Court's filing system, and (b) by all other parties in interest, on a 3.5 inch disk, preferably in Portable Document Format (PDF), WordPerfect, or any other Windows-based word processing format (with a hard copy delivered directly to Chambers), in accordance with General Order M-182 (which can be found at www.nysb.uscourts.gov), and served in accordance with General Order M-399, and on (i) the chambers of the Honorable James M. Peck, One Bowling Green, New York, New York 10004, Courtroom 601; (ii) attorneys for the Debtors, Weil, Gotshal & Manges LLP, 767 Fifth Avenue, New York, New York 10153 (Attn: Shai Waisman, Esq.) and Reilly Pozner LLP, 1900 16th Street, Suite 1700, Denver, Colorado 80202 (Attn: Michael Rollin, Esq.); (iii) the Office of the United States Trustee for the Southern District of New York, 33 Whitehall Street, 21st Floor, New York, New York 10004 (Attn: Tracy Hope Davis, Esq., Elisabetta G. Gasparini, Esq. and Andrea B. Schwartz, Esq.); and (iv) attorneys for the

official committee of unsecured creditors appointed in these cases, Milbank, Tweed, Hadley & McCloy LLP, 1 Chase Manhattan Plaza, New York, New York 10005 (Attn: Dennis F. Dunne, Esq., Dennis O'Donnell, Esq., and Evan Fleck, Esq.); so as to be so filed and received by no later than **March 16, 2011 at 4:00 p.m. (Eastern Time) (the “Response Deadline”)**.

PLEASE TAKE FURTHER NOTICE that if no responses are timely filed and served with respect to the Debtors' Ninety-Ninth Omnibus Objection to Claims or any claim set forth thereon, the Debtors may, on or after the Response Deadline, submit to the Bankruptcy Court an order substantially in the form of the proposed order annexed to the Debtors' Ninety-Ninth Omnibus Objection to Claims, which order may be entered with no further notice or opportunity to be heard offered to any party.

Dated: February 14, 2011
New York, New York

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Attorneys for Debtors
and Debtors in Possession

HEARING DATE AND TIME: March 31, 2011 at 10:00 a.m. (Eastern Time)
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**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

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In re : **Chapter 11 Case No.**
:
LEHMAN BROTHERS HOLDINGS INC., et al. : **08-13555 (JMP)**
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: **Debtors.** : **(Jointly Administered)**
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**DEBTORS' NINETY-NINTH OMNIBUS
OBJECTION TO CLAIMS (INSUFFICIENT DOCUMENTATION)**

THIS OBJECTION SEEKS TO DISALLOW AND EXPUNGE CERTAIN FILED PROOFS OF CLAIM. PARTIES RECEIVING THIS NOTICE OF DEBTORS' NINETY-NINTH OMNIBUS OBJECTION TO CLAIMS SHOULD REVIEW THE OMNIBUS OBJECTION TO SEE IF THEIR NAME(S) AND/OR CLAIM(S) ARE LOCATED IN THE OMNIBUS OBJECTION AND/OR IN THE EXHIBIT ATTACHED THERETO TO DETERMINE WHETHER THIS OBJECTION AFFECTS THEIR CLAIM(S).

**IF YOU HAVE QUESTIONS, PLEASE CONTACT
DEBTORS' COUNSEL, MICHAEL A. ROLLIN, AT (303) 893-6100.**

TO THE HONORABLE JAMES M. PECK
UNITED STATES BANKRUPTCY JUDGE:

Lehman Brothers Holdings Inc. ("LBHI") and its affiliated debtors, in the above-referenced chapter 11 cases, as debtors and debtors in possession (collectively, the "Debtors"), respectfully represent:

Preliminary Statement

1. The Debtors file this ninety-ninth omnibus objection to claims (the "Ninety-Ninth Omnibus Objection to Claims") pursuant to section 502(b) of title 11 of the United States Code (the "Bankruptcy Code"), Rule 3007(d) of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules"), and this Court's Order approving procedures for the filing of omnibus objections to proofs of claim filed in these chapter 11 cases (the "Procedures Order") [Docket No. 6664], seeking to disallow and expunge the claims listed on Exhibit A annexed hereto.

2. The claims subject to this objection generally assert claims for damages sustained by claimants due to defects in residential mortgage loans acquired by the claimants from a Debtor. Evaluation of these types of claims is extremely document intensive and requires a detailed review of among other things, documentation identifying each of the subject loans and the alleged defect, the relevant agreements pursuant to which each loan was sold by a Debtor, and calculations of the damages sustained by the claimants. The claims subject to this Ninety-Ninth Omnibus Objection to Claims do not include documentation that enables the Debtors to evaluate the claims. The Debtors have contacted each of the claimants and requested specific information. To date, the claimants have either been unresponsive or have not been willing or able to provide sufficient information or documentation that support their claims, thus Debtors are not able to even begin to assess the validity of their claims.

3. The Debtors have examined the proofs of claim identified on Exhibit A (collectively, the “Insufficient Documentation Claims”) and have determined that the Insufficient Documentation Claims violate this Court’s July 2, 2009 order setting forth the procedures and deadlines for filing proofs of claim in these chapter 11 cases (the “Bar Date Order”) [Docket No. 4271], as they were submitted without sufficient supporting documentation or an explanation as to why such documentation was unavailable. Therefore, the Insufficient Documentation Claims do not constitute valid *prima facie* claims, and the Debtors request they be disallowed and expunged in their entirety.

4. The Debtors reserve all their rights to object on any other basis to any of the Insufficient Documentation Claims as to which the Court does not grant the relief requested herein.

Jurisdiction

5. This Court has jurisdiction to consider this matter pursuant to 28 U.S.C. §§ 157 and 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b).

Background

6. Commencing on September 15, 2008 and periodically thereafter, LBHI and certain of its subsidiaries commenced with this Court voluntary cases under chapter 11 of title 11 of the Bankruptcy Code. The Debtors’ chapter 11 cases have been consolidated for procedural purposes only and are being jointly administered pursuant to Bankruptcy Rule 1015(b). The Debtors are authorized to operate their businesses and manage their properties as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code.

7. On September 17, 2008, the United States Trustee for the Southern District of New York (the “U.S. Trustee”) appointed the statutory committee of unsecured creditors pursuant to section 1102 of the Bankruptcy Code (the “Creditors’ Committee”).

8. On January 19, 2009, the U.S. Trustee appointed Anton R. Valukas as Examiner in the above-captioned chapter 11 cases (the “Examiner”) and by order, dated January 20, 2009 [Docket No. 2583], the Court approved the U.S. Trustee’s appointment of the Examiner. The Examiner has filed his report pursuant to section 1106(b) of the Bankruptcy Code [Docket No. 7531].

9. On July 2, 2009, this Court entered the Bar Date Order, which requires, among other things, that “each Proof of Claim must: . . . (vi) include supporting documentation or an explanation as to why documentation is not available” (Bar Date Ord. at 6.) Furthermore, the Bar Date Order provides that “any holder of a claim against the Debtors who is required, but fails to file a proof of such claim in accordance with the Bar Date Order on or before the Bar Date . . . specifying the applicable Debtor and other requirements set forth herein, shall forever be barred, estopped, and enjoined from asserting such claim against the Debtors (or filing a Proof of Claim with respect thereto)” (Id. at 9-10.) A copy of the Bar Date Order was made publicly available at <http://www.lehman-docket.com>.

10. Claimants received notice of the Bar Date Order via mail and as posted on the docket. (See Notice of Deadlines for Filing Proofs of Claim (the “Bar Date Notice”).) In the Bar Date Notice, which was also published in The New York Times (International Edition), The Wall Street Journal (International Edition), and The Financial Times, claimants were specifically instructed that, “[i]f you file a Proof of Claim, your filed Proof of Claim must: . . . (vi) include supporting documentation or an explanation as to why documentation is not available” (Bar Date Notice at 4.) The Bar Date Notice also prominently stated in bold-face type that “any creditor who fails to file a Proof of Claim in accordance with the Bar Date Order on or before the Bar Date . . . specifying the applicable Debtor and other requirements set

forth in the Bar Date Order, for any claim such creditor holds or wishes to assert against the Debtors, will be forever barred, estopped, and enjoined from asserting such claim (and from filing a Proof of Claim with respect to such claim)” (Id. at 6.)

11. On January 14, 2010, the Court entered the Procedures Order, which authorizes the Debtors, among other things, to file omnibus objections to no more than 500 claims at a time, on various grounds, including those set forth in Bankruptcy Rule 3007(d) and those additional grounds set forth in the Procedures Order.

The Insufficient Documentation Claims Should Be Disallowed and Expunged

12. In reviewing the claims filed on the claims register in these cases and maintained by the Court-appointed claims agent, the Debtors have identified the claims on Exhibit A as claims that should be disallowed and expunged on the basis that they do not include documentation supporting the existence of a debt or an explanation as to why such documentation is unavailable and, therefore, do not constitute valid *prima facie* claims.

13. A filed proof of claim is “deemed allowed, unless a party in interest . . . objects.” 11 U.S.C. § 502(a). If an objection refuting at least one of the claim’s essential allegations is asserted, the claimant has the burden to demonstrate the validity of the claim. See *In re Oneida Ltd.*, 400 B.R. 384, 389 (Bankr. S.D.N.Y. 2009); *In re Adelphia Commc’ns Corp.*, Ch. 11 Case No. 02-41729 (REG), 2007 Bankr. LEXIS 660 at *15 (Bankr. S.D.N.Y. Feb. 20, 2007); *In re Rockefeller Ctr. Props.*, 272 B.R. 524, 539 (Bankr. S.D.N.Y. 2000).

14. The Bar Date Order specifically requires that “each Proof of Claim must: . . . (vi) include supporting documentation or an explanation as to why documentation is not available” (Bar Date Ord. at 6 (emphasis added).) This requirement for proofs of claim is not a unique one. Indeed, this Court and others in the Southern District of New York have

entered similar orders requiring that proofs of claim include supporting documentation or an explanation as to why documentation is unavailable. (See Oct. 20, 2009 Ord. [Dkt. No. 316] at 6, *In re Finlay Enterprises, Inc.*, No. 09-14873 (JMP) (Peck, J.); see also Oct. 14, 2009 Ord. at 2-3, *In re AGT Crunch Acquisition LLC, et al.*, No. 09-12889 (REG) (Gerber, J.).)

15. Claimants were specifically provided notice of these requirements in the Bar Date Notice, which included instructions on how to complete their proof of claim forms and a warning that failure to comply with those instructions would result in their claims being barred. (See Bar Date Notice at 4, 6.) Nevertheless, these claimants filed the Insufficient Documentation Claims and failed to attach documentation supporting the validity of their claims or an explanation as to why such documentation is unavailable.

16. For a proof of claim to be legally sufficient, it must: (a) “be in writing;” (b) “make a demand upon the debtor’s estate;” (c) “express the intent to hold the debtor liable for the debt;” (d) “be properly filed;” and (e) “be based upon facts [that] would allow, as a matter of equity . . . the document [to be] accepted as a proof of claim.” *First Nat’l Bank of Fayetteville, Ark. v. Circle J. Dairy, Inc. (In re Circle J Dairy, Inc.)*, 112 B.R. 297, 299-300 (Bankr. W.D. Ark. 1990). The burden of persuasion is on the holders of the Insufficient Documentation Claims to establish a valid claim against the Debtors, and they have not, and cannot, meet that burden. *In re Allegheny Int’l, Inc.*, 954 F.2d 167, 174 (3d Cir. 1992). If a claim fails to comply with each of the foregoing requirements, it is not entitled to prima facie validity under Bankruptcy Rule 3001. *Ashford v. Consolidated Pioneer Mortgage (In re Consolidated Pioneer Mortgage)*, 178 B.R. 222, 226 (9th Cir. BAP 1995), *aff’d*, 91 F.3d 151 (9th Cir. 1996).

17. The Insufficient Documentation Claims contain insufficient factual support on which this Court could reasonably rely to accept the proof of claim as *prima facie*

valid. Furthermore, by comparing the information contained on the Insufficient Documentation Claims with the Debtors' schedules (including using combinations of the creditor's name and address, common abbreviations, and d/b/a and f/k/a information), the Debtors have confirmed that the Debtors' schedules do not reflect claims or amounts for claimants holding Insufficient Documentation Claims. Because the Insufficient Documentation Claims are not sufficiently substantiated, no *prima facie* validity attaches to such claims.

The Insufficient Documentation Claims

18. The Insufficient Documentation Claims allegedly arise from the Debtors' participation in the secondary residential mortgage market and securitization of pools of residential mortgage loans. The gravamen of those claims is that certain mortgage loans were defective in some respect, for example, they did not satisfy underwriting guidelines, were procured as a result of borrower misrepresentations, or were in default because of non-payment by borrowers, and that Debtors are obligated to indemnify such claimants for losses resulting from such mortgage loans.

19. Determining the validity of these claims requires, at a minimum: (i) the identification of each of the subject loans, (ii) an analysis of the alleged defect for each loan, (iii) a review of the relevant agreement pursuant to which each loan was sold by a Debtor and a determination whether the alleged defect is actionable under the applicable agreement or other law, (iv) the identification and quantification of the harm that resulted from the alleged defect and (v) a review of the efforts of a claimant has made to mitigate its damages. The requirements of Bankruptcy Rule 3001(c) and the Bar Date Order to provide supporting documentation is particularly important in connection with residential mortgage loan-related claims, as the evaluation of such claims necessarily involves scrutiny of the loan files,

underwriting guidelines, and other records bearing on the validity of the claim. Even assuming that the alleged loan defects exist in certain loans, the Debtors may not be liable for damages incurred by the claimants because with respect to many of the transactions referenced in the Insufficient Documentation Claims, Debtors made only limited representations and warranties. Consequently, in order to determine the extent of Debtors' liability arising from a particular transaction, the claimants must at least supply Debtors sufficient loan-level information to identify the party that made the representations and warranties upon which the related claims are based.

20. Notwithstanding these claimants' broad assertions that the Debtors are liable for their damages resulting from selling or securitizing certain defective mortgage loans, their proofs of claim contain little if any information and/or documentation indicating that they have performed analyses sufficient to reach such a conclusion or to give the Debtors any opportunity to do so themselves.

21. The Debtors have, on more than one occasion contacted each of the claimants that filed the Insufficient Documentation Claims at the address included on the proof of claim and requested specific information that is necessary to begin to evaluate the validity of such claims. See *Declaration of Keri Reed in Support of Debtors' Ninety-Seventh, Ninety-Eighth and Ninety-Ninth Omnibus Objections to Claims (Insufficient Documentation)*. Despite Debtor's requests for information supporting the Insufficient Documentation Claims, to date, none of the claimants has provided such information to the Debtors, or the little information they have provided does not support the validity of their claims. *Id.*

22. Because the Insufficient Documentation Claims fail to comply with the Bar Date Order's specific direction that claims include supporting documentation or an

explanation as to why such documentation is unavailable, and they do not provide enough information to permit Debtors to determine the validity of the claims, the Insufficient Documentation Claims do not constitute valid *prima facie* claim. Therefore, the Debtors request that the Court disallow and expunge in their entirety the Insufficient Documentation Claims listed on Exhibit A.

Notice

23. No trustee has been appointed in these chapter 11 cases. The Debtors have served notice of this Motion on (i) the U.S. Trustee; (ii) the attorneys for the Creditors' Committee; (iii) the Securities and Exchange Commission; (iv) the Internal Revenue Service; (v) the United States Attorney for the Southern District of New York; (vi) attorneys for all claimants listed on Exhibit A; and (vii) all other parties entitled to notice in accordance with the procedures set forth in the second amended order entered on June 17, 2010 governing case management and administrative procedures for these cases [Docket No. 9635]. The Lehman Parties submit that no other or further notice need be provided.

24. No previous request for the relief sought herein has been made by the Debtors to this or any other Court.

WHEREFORE the Debtors respectfully request entry of an order granting the relief requested herein and such other and further relief as is just.

Dated: February 14, 2011
New York, New York

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Attorneys for Debtors
and Debtors in Possession

EXHIBIT A

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 99: EXHIBIT A - INSUFFICIENT DOCUMENTATION CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
1	U.S. BANK NATIONAL ASSOCIATION CORPORATE TRUST SERVICES ATTN: TIMOTHY PILLAR, VP EP-MN-WS1D, 60 LIVINGSTON AVENUE ST. PAUL, MN 55107-2292	09-10558 (JMP)	Structured Asset Securities Corporation	09/21/2009	19863	\$2,791,223.74*	Insufficient Documentation Claim
2	U.S. BANK NATIONAL ASSOCIATION CORPORATE TRUST SERVICES ATTN: TIMOTHY PILLAR, VP EP-MN-WS1D, 60 LIVINGSTON AVENUE ST. PAUL, MN 55107-2292	09-10558 (JMP)	Structured Asset Securities Corporation	09/21/2009	19864	\$7,418,561.53*	Insufficient Documentation Claim
3	U.S. BANK NATIONAL ASSOCIATION CORPORATE TRUST SERVICES ATTN: TIMOTHY PILLAR, VP EP-MN-WS1D, 60 LIVINGSTON AVENUE ST. PAUL, MN 55107-2292	09-10558 (JMP)	Structured Asset Securities Corporation	09/21/2009	19865	\$49,985,610.42*	Insufficient Documentation Claim
4	U.S. BANK NATIONAL ASSOCIATION CORPORATE TRUST SERVICES ATTN: TIMOTHY PILLAR, VP EP-MN-WS1D, 60 LIVINGSTON AVENUE ST. PAUL, MN 55107-2292	09-10558 (JMP)	Structured Asset Securities Corporation	09/21/2009	19866	\$4,163,412.38*	Insufficient Documentation Claim
5	U.S. BANK NATIONAL ASSOCIATION CORPORATE TRUST SERVICES ATTN: TIMOTHY PILLAR, VP EP-MN-WS1D, 60 LIVINGSTON AVENUE ST. PAUL, MN 55107-2292	09-10558 (JMP)	Structured Asset Securities Corporation	09/21/2009	19867	\$24,777,113.34*	Insufficient Documentation Claim

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 99: EXHIBIT A - INSUFFICIENT DOCUMENTATION CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
6	U.S. BANK NATIONAL ASSOCIATION CORPORATE TRUST SERVICES ATTN: TIMOTHY PILLAR, VP EP-MN-WS1D, 60 LIVINGSTON AVENUE ST. PAUL, MN 55107-2292	09-10558 (JMP)	Structured Asset Securities Corporation	09/21/2009	19868	\$14,018,593.10*	Insufficient Documentation Claim
7	U.S. BANK NATIONAL ASSOCIATION CORPORATE TRUST SERVICES ATTN: TIMOTHY PILLAR, VP EP-MN-WS1D, 60 LIVINGSTON AVENUE ST. PAUL, MN 55107-2292	09-10558 (JMP)	Structured Asset Securities Corporation	09/21/2009	19869	\$1,000,836.07*	Insufficient Documentation Claim
8	U.S. BANK NATIONAL ASSOCIATION CORPORATE TRUST SERVICES ATTN: TIMOTHY PILLAR, VP EP-MN-WS1D, 60 LIVINGSTON AVENUE ST. PAUL, MN 55107-2292	09-10558 (JMP)	Structured Asset Securities Corporation	09/21/2009	19870	\$2,949,921.88*	Insufficient Documentation Claim
9	U.S. BANK NATIONAL ASSOCIATION CORPORATE TRUST SERVICES ATTN: TIMOTHY PILLAR, VP EP-MN-WS1D, 60 LIVINGSTON AVENUE ST. PAUL, MN 55107-2292	09-10558 (JMP)	Structured Asset Securities Corporation	09/21/2009	19871	\$344,157.15*	Insufficient Documentation Claim
10	U.S. BANK NATIONAL ASSOCIATION CORPORATE TRUST SERVICES ATTN: TIMOTHY PILLAR, VP EP-MN-WS1D, 60 LIVINGSTON AVENUE ST. PAUL, MN 55107-2292	09-10558 (JMP)	Structured Asset Securities Corporation	09/21/2009	19872	\$2,085,857.66*	Insufficient Documentation Claim

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 99: EXHIBIT A - INSUFFICIENT DOCUMENTATION CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
11	U.S. BANK NATIONAL ASSOCIATION CORPORATE TRUST SERVICES ATTN: TIMOTHY PILLAR, VP EP-MN-WS1D, 60 LIVINGSTON AVENUE ST. PAUL, MN 55107-2292	09-10558 (JMP)	Structured Asset Securities Corporation	09/21/2009	19873	\$3,266,975.87*	Insufficient Documentation Claim
12	U.S. BANK NATIONAL ASSOCIATION CORPORATE TRUST SERVICES ATTN: TIMOTHY PILLAR, VP EP-MN-WS1D, 60 LIVINGSTON AVENUE ST. PAUL, MN 55107-2292	09-10558 (JMP)	Structured Asset Securities Corporation	09/21/2009	19874	\$14,745,388.80*	Insufficient Documentation Claim
13	U.S. BANK NATIONAL ASSOCIATION CORPORATE TRUST SERVICES ATTN: TIMOTHY PILLAR, VP EP-MN-WS1D, 60 LIVINGSTON AVENUE ST. PAUL, MN 55107-2292	09-10558 (JMP)	Structured Asset Securities Corporation	09/21/2009	19875	\$4,136,733.31*	Insufficient Documentation Claim
14	U.S. BANK NATIONAL ASSOCIATION CORPORATE TRUST SERVICES ATTN: TIMOTHY PILLAR, VP EP-MN-WS1D, 60 LIVINGSTON AVENUE ST. PAUL, MN 55107-2292	09-10558 (JMP)	Structured Asset Securities Corporation	09/21/2009	19876	\$12,427,131.17*	Insufficient Documentation Claim
15	U.S. BANK NATIONAL ASSOCIATION CORPORATE TRUST SERVICES ATTN: TIMOTHY PILLAR, VP EP-MN-WS1D, 60 LIVINGSTON AVENUE ST. PAUL, MN 55107-2292	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	19877	\$50,076,232.09*	Insufficient Documentation Claim

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 99: EXHIBIT A - INSUFFICIENT DOCUMENTATION CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
16	U.S. BANK NATIONAL ASSOCIATION CORPORATE TRUST SERVICES ATTN: TIMOTHY PILLAR, VP EP-MN-WS1D, 60 LIVINGSTON AVENUE ST. PAUL, MN 55107-2292	09-10558 (JMP)	Structured Asset Securities Corporation	09/21/2009	19878	\$2,663,537.24*	Insufficient Documentation Claim
17	U.S. BANK NATIONAL ASSOCIATION CORPORATE TRUST SERVICES ATTN: TIMOTHY PILLAR, VP EP-MN-WS1D, 60 LIVINGSTON AVENUE ST. PAUL, MN 55107-2292	09-10558 (JMP)	Structured Asset Securities Corporation	09/21/2009	19879	\$16,349,701.43*	Insufficient Documentation Claim
18	U.S. BANK NATIONAL ASSOCIATION CORPORATE TRUST SERVICES ATTN: TIMOTHY PILLAR, VP EP-MN-WS1D, 60 LIVINGSTON AVENUE ST. PAUL, MN 55107-2292	09-10558 (JMP)	Structured Asset Securities Corporation	09/21/2009	19880	\$517,719.21*	Insufficient Documentation Claim
19	U.S. BANK NATIONAL ASSOCIATION CORPORATE TRUST SERVICES ATTN: TIMOTHY PILLAR, VP EP-MN-WS1D, 60 LIVINGSTON AVENUE ST. PAUL, MN 55107-2292	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	19881	\$10,247,332.94*	Insufficient Documentation Claim
20	U.S. BANK NATIONAL ASSOCIATION CORPORATE TRUST SERVICES ATTN: TIMOTHY PILLAR, VP EP-MN-WS1D, 60 LIVINGSTON AVENUE ST. PAUL, MN 55107-2292	09-10558 (JMP)	Structured Asset Securities Corporation	09/21/2009	19882	\$10,256,711.27*	Insufficient Documentation Claim

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 99: EXHIBIT A - INSUFFICIENT DOCUMENTATION CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
21	U.S. BANK NATIONAL ASSOCIATION CORPORATE TRUST SERVICES ATTN: TIMOTHY PILLAR, VP EP-MN-WS1D, 60 LIVINGSTON AVENUE ST. PAUL, MN 55107-2292	09-10558 (JMP)	Structured Asset Securities Corporation	09/21/2009	19883	\$22,025,357.69*	Insufficient Documentation Claim
22	U.S. BANK NATIONAL ASSOCIATION CORPORATE TRUST SERVICES ATTN: TIMOTHY PILLAR, VP EP-MN-WS1D, 60 LIVINGSTON AVENUE ST. PAUL, MN 55107-2292	09-10558 (JMP)	Structured Asset Securities Corporation	09/21/2009	19884	\$9,378.33*	Insufficient Documentation Claim
23	U.S. BANK NATIONAL ASSOCIATION CORPORATE TRUST SERVICES ATTN: TIMOTHY PILLAR, VP EP-MN-WS1D, 60 LIVINGSTON AVENUE ST. PAUL, MN 55107-2292	09-10558 (JMP)	Structured Asset Securities Corporation	09/21/2009	19885	\$306,588,425.33*	Insufficient Documentation Claim
24	U.S. BANK NATIONAL ASSOCIATION CORPORATE TRUST SERVICES ATTN: TIMOTHY PILLAR, VP EP-MN-WS1D, 60 LIVINGSTON AVENUE ST. PAUL, MN 55107-2292	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	19886	\$306,577,655.00*	Insufficient Documentation Claim
25	U.S. BANK NATIONAL ASSOCIATION CORPORATE TRUST SERVICES ATTN: TIMOTHY PILLAR, VP EP-MN-WS1D, 60 LIVINGSTON AVENUE ST. PAUL, MN 55107-2292	09-10558 (JMP)	Structured Asset Securities Corporation	09/21/2009	20466	\$99,646,205.73*	Insufficient Documentation Claim

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 99: EXHIBIT A - INSUFFICIENT DOCUMENTATION CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
26	U.S. BANK NATIONAL ASSOCIATION CORPORATE TRUST SERVICES ATTN: TIMOTHY PILLAR, VP EP-MN-WS1D, 60 LIVINGSTON AVENUE ST. PAUL, MN 55107-2292	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	20467	\$99,636,827.40*	Insufficient Documentation Claim
27	U.S. BANK NATIONAL ASSOCIATION CORPORATE TRUST SERVICES ATTN: TIMOTHY PILLAR, VP EP-MN-WS1D, 60 LIVINGSTON AVENUE ST. PAUL, MN 55107-2292	09-10558 (JMP)	Structured Asset Securities Corporation	09/21/2009	20468	\$168,227,903.55*	Insufficient Documentation Claim
28	U.S. BANK NATIONAL ASSOCIATION CORPORATE TRUST SERVICES ATTN: TIMOTHY PILLAR, VP EP-MN-WS1D, 60 LIVINGSTON AVENUE ST. PAUL, MN 55107-2292	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	20469	\$168,218,525.22*	Insufficient Documentation Claim
29	U.S. BANK NATIONAL ASSOCIATION CORPORATE TRUST SERVICES ATTN: TIMOTHY PILLAR, VP EP-MN-WS1D, 60 LIVINGSTON AVENUE ST. PAUL, MN 55107-2292	09-10558 (JMP)	Structured Asset Securities Corporation	09/21/2009	20470	\$129,852,229.13*	Insufficient Documentation Claim
30	U.S. BANK NATIONAL ASSOCIATION CORPORATE TRUST SERVICES ATTN: TIMOTHY PILLAR, VP EP-MN-WS1D, 60 LIVINGSTON AVENUE ST. PAUL, MN 55107-2292	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	20471	\$129,842,850.80*	Insufficient Documentation Claim

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 99: EXHIBIT A - INSUFFICIENT DOCUMENTATION CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
31	U.S. BANK NATIONAL ASSOCIATION CORPORATE TRUST SERVICES ATTN: TIMOTHY PILLAR, VP EP-MN-WS1D, 60 LIVINGSTON AVENUE ST. PAUL, MN 55107-2292	09-10558 (JMP)	Structured Asset Securities Corporation	09/21/2009	20472	\$56,328,335.87*	Insufficient Documentation Claim
32	U.S. BANK NATIONAL ASSOCIATION CORPORATE TRUST SERVICES ATTN: TIMOTHY PILLAR, VP EP-MN-WS1D, 60 LIVINGSTON AVENUE ST. PAUL, MN 55107-2292	09-10558 (JMP)	Structured Asset Securities Corporation	09/21/2009	20473	\$49,245,741.33*	Insufficient Documentation Claim
33	U.S. BANK NATIONAL ASSOCIATION CORPORATE TRUST SERVICES ATTN: TIMOTHY PILLAR, VP EP-MN-WS1D, 60 LIVINGSTON AVENUE ST. PAUL, MN 55107-2292	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	20474	\$49,236,363.00*	Insufficient Documentation Claim
34	U.S. BANK NATIONAL ASSOCIATION CORPORATE TRUST SERVICES ATTN: TIMOTHY PILLAR, VP EP-MN-WS1D, 60 LIVINGSTON AVENUE ST. PAUL, MN 55107-2292	09-10558 (JMP)	Structured Asset Securities Corporation	09/21/2009	20475	\$11,178.33*	Insufficient Documentation Claim
35	U.S. BANK NATIONAL ASSOCIATION CORPORATE TRUST SERVICES ATTN: TIMOTHY PILLAR, VP EP-MN-WS1D, 60 LIVINGSTON AVENUE ST. PAUL, MN 55107-2292	09-10558 (JMP)	Structured Asset Securities Corporation	09/21/2009	20476	\$161,759,491.13*	Insufficient Documentation Claim

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 99: EXHIBIT A - INSUFFICIENT DOCUMENTATION CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
36	U.S. BANK NATIONAL ASSOCIATION CORPORATE TRUST SERVICES ATTN: TIMOTHY PILLAR, VP EP-MN-WS1D, 60 LIVINGSTON AVENUE ST. PAUL, MN 55107-2292	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	20477	\$161,750,112.80*	Insufficient Documentation Claim
37	U.S. BANK NATIONAL ASSOCIATION CORPORATE TRUST SERVICES ATTN: TIMOTHY PILLAR, VP EP-MN-WS1D, 60 LIVINGSTON AVENUE ST. PAUL, MN 55107-2292	09-10558 (JMP)	Structured Asset Securities Corporation	09/21/2009	20478	\$207,361,256.44*	Insufficient Documentation Claim
38	U.S. BANK NATIONAL ASSOCIATION CORPORATE TRUST SERVICES ATTN: TIMOTHY PILLAR, VP EP-MN-WS1D, 60 LIVINGSTON AVENUE ST. PAUL, MN 55107-2292	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	20479	\$131,632,447.50*	Insufficient Documentation Claim
39	U.S. BANK NATIONAL ASSOCIATION CORPORATE TRUST SERVICES ATTN: TIMOTHY PILLAR, VP EP-MN-WS1D, 60 LIVINGSTON AVENUE ST. PAUL, MN 55107-2292	09-10558 (JMP)	Structured Asset Securities Corporation	09/21/2009	20480	\$131,641,825.83*	Insufficient Documentation Claim
40	U.S. BANK NATIONAL ASSOCIATION CORPORATE TRUST SERVICES ATTN: TIMOTHY PILLAR, VP EP-MN-WS1D, 60 LIVINGSTON AVENUE ST. PAUL, MN 55107-2292	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	20481	\$91,638,453.08*	Insufficient Documentation Claim

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 99: EXHIBIT A - INSUFFICIENT DOCUMENTATION CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
41	U.S. BANK NATIONAL ASSOCIATION CORPORATE TRUST SERVICES ATTN: TIMOTHY PILLAR, VP EP-MN-WS1D, 60 LIVINGSTON AVENUE ST. PAUL, MN 55107-2292	09-10558 (JMP)	Structured Asset Securities Corporation	09/21/2009	20482	\$91,547,831.41*	Insufficient Documentation Claim
42	U.S. BANK NATIONAL ASSOCIATION CORPORATE TRUST SERVICES ATTN: TIMOTHY PILLAR, VP EP-MN-WS1D, 60 LIVINGSTON AVENUE ST. PAUL, MN 55107-2292	09-10558 (JMP)	Structured Asset Securities Corporation	09/21/2009	20483	\$40,839,130.33*	Insufficient Documentation Claim
43	U.S. BANK NATIONAL ASSOCIATION CORPORATE TRUST SERVICES ATTN: TIMOTHY PILLAR, VP EP-MN-WS1D, 60 LIVINGSTON AVENUE ST. PAUL, MN 55107-2292	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	20484	\$40,829,752.00*	Insufficient Documentation Claim
44	U.S. BANK NATIONAL ASSOCIATION CORPORATE TRUST SERVICES ATTN: TIMOTHY PILLAR, VP EP-MN-WS1D, 60 LIVINGSTON AVENUE ST. PAUL, MN 55107-2292	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	20485	\$104,125,089.90*	Insufficient Documentation Claim
45	U.S. BANK NATIONAL ASSOCIATION CORPORATE TRUST SERVICES ATTN: TIMOTHY PILLAR, VP EP-MN-WS1D, 60 LIVINGSTON AVENUE ST. PAUL, MN 55107-2292	09-10558 (JMP)	Structured Asset Securities Corporation	09/21/2009	20486	\$104,134,468.23*	Insufficient Documentation Claim

* - Indicates claim contains unliquidated and/or undetermined amounts

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 99: EXHIBIT A - INSUFFICIENT DOCUMENTATION CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
46	U.S. BANK NATIONAL ASSOCIATION CORPORATE TRUST SERVICES ATTN: TIMOTHY PILLAR, VP EP-MN-WS1D, 60 LIVINGSTON AVENUE ST. PAUL, MN 55107-2292	09-10558 (JMP)	Structured Asset Securities Corporation	09/21/2009	20487	\$230,570,109.05*	Insufficient Documentation Claim
47	U.S. BANK NATIONAL ASSOCIATION CORPORATE TRUST SERVICES ATTN: TIMOTHY PILLAR, VP EP-MN-WS1D, 60 LIVINGSTON AVENUE ST. PAUL, MN 55107-2292	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	20488	\$230,560,732.72*	Insufficient Documentation Claim
48	U.S. BANK NATIONAL ASSOCIATION CORPORATE TRUST SERVICES ATTN: TIMOTHY PILLAR, VP EP-MN-WS1D, 60 LIVINGSTON AVENUE ST. PAUL, MN 55107-2292	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	20489	\$404,636,946.84*	Insufficient Documentation Claim
49	U.S. BANK NATIONAL ASSOCIATION CORPORATE TRUST SERVICES ATTN: TIMOTHY PILLAR, VP EP-MN-WS1D, 60 LIVINGSTON AVENUE ST. PAUL, MN 55107-2292	09-10558 (JMP)	Structured Asset Securities Corporation	09/21/2009	20490	\$404,648,325.17*	Insufficient Documentation Claim
50	U.S. BANK NATIONAL ASSOCIATION CORPORATE TRUST SERVICES ATTN: TIMOTHY PILLAR, VP EP-MN-WS1D, 60 LIVINGSTON AVENUE ST. PAUL, MN 55107-2292	09-10558 (JMP)	Structured Asset Securities Corporation	09/21/2009	20491	\$67,746,910.51*	Insufficient Documentation Claim

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 99: EXHIBIT A - INSUFFICIENT DOCUMENTATION CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
51	U.S. BANK NATIONAL ASSOCIATION CORPORATE TRUST SERVICES ATTN: TIMOTHY PILLAR, VP EP-MN-WS1D, 60 LIVINGSTON AVENUE ST. PAUL, MN 55107-2292	09-10558 (JMP)	Structured Asset Securities Corporation	09/21/2009	20492	\$2,121,218,475.90*	Insufficient Documentation Claim
52	U.S. BANK NATIONAL ASSOCIATION CORPORATE TRUST SERVICES ATTN: TIMOTHY PILLAR, VP EP-MN-WS1D, 60 LIVINGSTON AVENUE ST. PAUL, MN 55107-2292	09-10558 (JMP)	Structured Asset Securities Corporation	09/21/2009	20493	\$70,883,410.24*	Insufficient Documentation Claim
53	U.S. BANK NATIONAL ASSOCIATION CORPORATE TRUST SERVICES ATTN: TIMOTHY PILLAR, VP EP-MN-WS1D, 60 LIVINGSTON AVENUE ST. PAUL, MN 55107-2292	09-10558 (JMP)	Structured Asset Securities Corporation	09/21/2009	20494	\$10,138,737.62*	Insufficient Documentation Claim
54	U.S. BANK NATIONAL ASSOCIATION CORPORATE TRUST SERVICES ATTN: TIMOTHY PILLAR, VP EP-MN-WS1D, 60 LIVINGSTON AVENUE ST. PAUL, MN 55107-2292	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	20495	\$10,131,853.67*	Insufficient Documentation Claim
55	U.S. BANK NATIONAL ASSOCIATION CORPORATE TRUST SERVICES ATTN: TIMOTHY PILLAR, VP EP-MN-WS1D, 60 LIVINGSTON AVENUE ST. PAUL, MN 55107-2292	09-10558 (JMP)	Structured Asset Securities Corporation	09/21/2009	20496	\$321,350.33*	Insufficient Documentation Claim

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OMNIBUS OBJECTION 99: EXHIBIT A - INSUFFICIENT DOCUMENTATION CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
56	U.S. BANK NATIONAL ASSOCIATION CORPORATE TRUST SERVICES ATTN: TIMOTHY PILLAR, VP EP-MN-WS1D, 60 LIVINGSTON AVENUE ST. PAUL, MN 55107-2292	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	20497	\$311,972.00*	Insufficient Documentation Claim
57	U.S. BANK NATIONAL ASSOCIATION CORPORATE TRUST SERVICES ATTN: TIMOTHY PILLAR, VP EP-MN-WS1D, 60 LIVINGSTON AVENUE ST. PAUL, MN 55107-2292	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	20500	\$40,853.12*	Insufficient Documentation Claim
58	U.S. BANK NATIONAL ASSOCIATION CORPORATE TRUST SERVICES ATTN: TIMOTHY PILLAR, VP EP-MN-WS1D, 60 LIVINGSTON AVENUE ST. PAUL, MN 55107-2292	09-10558 (JMP)	Structured Asset Securities Corporation	09/21/2009	20501	\$50,231.45*	Insufficient Documentation Claim
59	U.S. BANK NATIONAL ASSOCIATION CORPORATE TRUST SERVICES ATTN: TIMOTHY PILLAR, VP EP-MN-WS1D, 60 LIVINGSTON AVENUE ST. PAUL, MN 55107-2292	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	20502	\$413,409,202.57*	Insufficient Documentation Claim
60	U.S. BANK NATIONAL ASSOCIATION CORPORATE TRUST SERVICES ATTN: TIMOTHY PILLAR, VP EP-MN-WS1D, 60 LIVINGSTON AVENUE ST. PAUL, MN 55107-2292	09-10558 (JMP)	Structured Asset Securities Corporation	09/21/2009	20503	\$413,418,580.90*	Insufficient Documentation Claim

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 99: EXHIBIT A - INSUFFICIENT DOCUMENTATION CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
61	U.S. BANK NATIONAL ASSOCIATION CORPORATE TRUST SERVICES ATTN: TIMOTHY PILLAR, VP EP-MN-WS1D, 60 LIVINGSTON AVENUE ST. PAUL, MN 55107-2292	09-10558 (JMP)	Structured Asset Securities Corporation	09/21/2009	20504	\$1,742,764,285.33*	Insufficient Documentation Claim
62	U.S. BANK NATIONAL ASSOCIATION CORPORATE TRUST SERVICES ATTN: TIMOTHY PILLAR, VP EP-MN-WS1D, 60 LIVINGSTON AVENUE ST. PAUL, MN 55107-2292	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	20505	\$1,742,758,407.00*	Insufficient Documentation Claim
63	U.S. BANK NATIONAL ASSOCIATION CORPORATE TRUST SERVICES ATTN: TIMOTHY PILLAR, VP EP-MN-WS1D, 60 LIVINGSTON AVENUE ST. PAUL, MN 55107-2292	09-10558 (JMP)	Structured Asset Securities Corporation	09/21/2009	20506	\$1,072,255,381.14*	Insufficient Documentation Claim
64	U.S. BANK NATIONAL ASSOCIATION CORPORATE TRUST SERVICES ATTN: TIMOTHY PILLAR, VP EP-MN-WS1D, 60 LIVINGSTON AVENUE ST. PAUL, MN 55107-2292	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	20507	\$1,072,249,502.81*	Insufficient Documentation Claim
65	U.S. BANK NATIONAL ASSOCIATION CORPORATE TRUST SERVICES ATTN: TIMOTHY PILLAR, VP EP-MN-WS1D, 60 LIVINGSTON AVENUE ST. PAUL, MN 55107-2292	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	20508	\$3,298,103.67*	Insufficient Documentation Claim

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 99: EXHIBIT A - INSUFFICIENT DOCUMENTATION CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
66	U.S. BANK NATIONAL ASSOCIATION CORPORATE TRUST SERVICES ATTN: TIMOTHY PILLAR, VP EP-MN-WS1D, 60 LIVINGSTON AVENUE ST. PAUL, MN 55107-2292	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	20517	\$48,426,057.49*	Insufficient Documentation Claim
67	U.S. BANK NATIONAL ASSOCIATION CORPORATE TRUST SERVICES ATTN: TIMOTHY PILLAR, VP EP-MN-WS1D, 60 LIVINGSTON AVENUE ST. PAUL, MN 55107-2292	09-10558 (JMP)	Structured Asset Securities Corporation	09/21/2009	20518	\$48,426,057.49*	Insufficient Documentation Claim
68	U.S. BANK NATIONAL ASSOCIATION CORPORATE TRUST SERVICES ATTN: TIMOTHY PILLAR, VP EP-MN-WS1D, 60 LIVINGSTON AVENUE ST. PAUL, MN 55107-2292	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/21/2009	20519	\$70,874,031.91*	Insufficient Documentation Claim
69	U.S. BANK NATIONAL ASSOCIATION CORPORATE TRUST SERVICES ATTN: TIMOTHY PILLAR, VP EP-MN-WS1D, 60 LIVINGSTON AVENUE ST. PAUL, MN 55107-2292	09-10558 (JMP)	Structured Asset Securities Corporation	09/21/2009	23103	\$4,191,603.54*	Insufficient Documentation Claim
70	U.S. BANK NATIONAL ASSOCIATION CORPORATE TRUST SERVICES ATTN: TIMOTHY PILLAR, VP EP-MN-WS1D, 60 LIVINGSTON AVENUE ST. PAUL, MN 55107-2292	09-10558 (JMP)	Structured Asset Securities Corporation	09/21/2009	23104	\$14,600,772.22*	Insufficient Documentation Claim

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OMNIBUS OBJECTION 99: EXHIBIT A - INSUFFICIENT DOCUMENTATION CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
71	U.S. BANK NATIONAL ASSOCIATION CORPORATE TRUST SERVICES ATTN: TIMOTHY PILLAR, VP EP-MN-WS1D, 60 LIVINGSTON AVENUE ST. PAUL, MN 55107-2292	09-10558 (JMP)	Structured Asset Securities Corporation	09/21/2009	23105	\$19,177,726.63*	Insufficient Documentation Claim
72	U.S. BANK NATIONAL ASSOCIATION CORPORATE TRUST SERVICES ATTN: TIMOTHY PILLAR, VP EP-MN-WS1D, 60 LIVINGSTON AVENUE ST. PAUL, MN 55107-2292	09-10558 (JMP)	Structured Asset Securities Corporation	09/21/2009	23106	\$9,958,570.10*	Insufficient Documentation Claim
73	U.S. BANK NATIONAL ASSOCIATION CORPORATE TRUST SERVICES ATTN: TIMOTHY PILLAR, VP EP-MN-WS1D, 60 LIVINGSTON AVENUE ST. PAUL, MN 55107-2292	09-10558 (JMP)	Structured Asset Securities Corporation	09/21/2009	23107	\$11,436,518.18*	Insufficient Documentation Claim
74	U.S. BANK NATIONAL ASSOCIATION CORPORATE TRUST SERVICES ATTN: TIMOTHY PILLAR, VP EP-MN-WS1D, 60 LIVINGSTON AVENUE ST. PAUL, MN 55107-2292	09-10558 (JMP)	Structured Asset Securities Corporation	09/21/2009	23108	\$6,957,064.45*	Insufficient Documentation Claim
75	U.S. BANK NATIONAL ASSOCIATION CORPORATE TRUST SERVICES ATTN: TIMOTHY PILLAR, VP EP-MN-WS1D, 60 LIVINGSTON AVENUE ST. PAUL, MN 55107-2292	09-10558 (JMP)	Structured Asset Securities Corporation	09/21/2009	23109	\$16,119,589.53*	Insufficient Documentation Claim

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 99: EXHIBIT A - INSUFFICIENT DOCUMENTATION CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
76	U.S. BANK NATIONAL ASSOCIATION CORPORATE TRUST SERVICES ATTN: TIMOTHY PILLAR, VP EP-MN-WS1D, 60 LIVINGSTON AVENUE ST. PAUL, MN 55107-2292	09-10558 (JMP)	Structured Asset Securities Corporation	09/21/2009	23110	\$389,087.73*	Insufficient Documentation Claim
77	U.S. BANK NATIONAL ASSOCIATION CORPORATE TRUST SERVICES ATTN: TIMOTHY PILLAR, VP EP-MN-WS1D, 60 LIVINGSTON AVENUE ST. PAUL, MN 55107-2292	09-10558 (JMP)	Structured Asset Securities Corporation	09/21/2009	23111	\$14,991,980.97*	Insufficient Documentation Claim
78	U.S. BANK NATIONAL ASSOCIATION CORPORATE TRUST SERVICES ATTN: TIMOTHY PILLAR, VP EP-MN-WS1D, 60 LIVINGSTON AVENUE ST. PAUL, MN 55107-2292	09-10558 (JMP)	Structured Asset Securities Corporation	09/21/2009	23112	\$4,078,906.90*	Insufficient Documentation Claim
79	U.S. BANK NATIONAL ASSOCIATION CORPORATE TRUST SERVICES ATTN: TIMOTHY PILLAR, VP EP-MN-WS1D, 60 LIVINGSTON AVENUE ST. PAUL, MN 55107-2292	09-10558 (JMP)	Structured Asset Securities Corporation	09/21/2009	23113	\$279,550,811.03*	Insufficient Documentation Claim
80	U.S. BANK NATIONAL ASSOCIATION CORPORATE TRUST SERVICES ATTN: TIMOTHY PILLAR, VP EP-MN-WS1D, 60 LIVINGSTON AVENUE ST. PAUL, MN 55107-2292	09-10558 (JMP)	Structured Asset Securities Corporation	09/21/2009	23114	\$13,577.78*	Insufficient Documentation Claim

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 99: EXHIBIT A - INSUFFICIENT DOCUMENTATION CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
81	U.S. BANK NATIONAL ASSOCIATION CORPORATE TRUST SERVICES ATTN: TIMOTHY PILLAR, VP EP-MN-WS1D, 60 LIVINGSTON AVENUE ST. PAUL, MN 55107-2292	09-10558 (JMP)	Structured Asset Securities Corporation	09/21/2009	23115	\$9,593.33*	Insufficient Documentation Claim
82	U.S. BANK NATIONAL ASSOCIATION CORPORATE TRUST SERVICES ATTN: TIMOTHY PILLAR, VP EP-MN-WS1D, 60 LIVINGSTON AVENUE ST. PAUL, MN 55107-2292	09-10558 (JMP)	Structured Asset Securities Corporation	09/21/2009	23121	\$4,620,641.85*	Insufficient Documentation Claim
83	U.S. BANK NATIONAL ASSOCIATION CORPORATE TRUST SERVICES ATTN: TIMOTHY PILLAR, VP EP-MN-WS1D, 60 LIVINGSTON AVENUE ST. PAUL, MN 55107-2292	09-10558 (JMP)	Structured Asset Securities Corporation	09/21/2009	23122	\$7,373,057.30*	Insufficient Documentation Claim
84	U.S. BANK NATIONAL ASSOCIATION CORPORATE TRUST SERVICES ATTN: TIMOTHY PILLAR, VP EP-MN-WS1D, 60 LIVINGSTON AVENUE ST. PAUL, MN 55107-2292	09-10558 (JMP)	Structured Asset Securities Corporation	09/21/2009	23123	\$2,860,786.09*	Insufficient Documentation Claim
85	U.S. BANK NATIONAL ASSOCIATION CORPORATE TRUST SERVICES ATTN: TIMOTHY PILLAR, VP EP-MN-WS1D, 60 LIVINGSTON AVENUE ST. PAUL, MN 55107-2292	09-10558 (JMP)	Structured Asset Securities Corporation	09/21/2009	23124	\$2,910,883.87*	Insufficient Documentation Claim

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 99: EXHIBIT A - INSUFFICIENT DOCUMENTATION CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
86	U.S. BANK NATIONAL ASSOCIATION CORPORATE TRUST SERVICES ATTN: TIMOTHY PILLAR, VP EP-MN-WS1D, 60 LIVINGSTON AVENUE ST. PAUL, MN 55107-2292	09-10558 (JMP)	Structured Asset Securities Corporation	09/21/2009	23125	\$8,004,805.42*	Insufficient Documentation Claim
87	U.S. BANK NATIONAL ASSOCIATION CORPORATE TRUST SERVICES ATTN: TIMOTHY PILLAR, VP EP-MN-WS1D, 60 LIVINGSTON AVENUE ST. PAUL, MN 55107-2292	09-10558 (JMP)	Structured Asset Securities Corporation	09/21/2009	23126	\$5,867,158.16*	Insufficient Documentation Claim
88	U.S. BANK NATIONAL ASSOCIATION CORPORATE TRUST SERVICES ATTN: TIMOTHY PILLAR, VP EP-MN-WS1D, 60 LIVINGSTON AVENUE ST. PAUL, MN 55107-2292	09-10558 (JMP)	Structured Asset Securities Corporation	09/21/2009	23127	\$2,250,030.55*	Insufficient Documentation Claim
89	U.S. BANK NATIONAL ASSOCIATION CORPORATE TRUST SERVICES ATTN: TIMOTHY PILLAR, VP EP-MN-WS1D, 60 LIVINGSTON AVENUE ST. PAUL, MN 55107-2292	09-10558 (JMP)	Structured Asset Securities Corporation	09/21/2009	23128	\$5,111,702.87*	Insufficient Documentation Claim
90	U.S. BANK NATIONAL ASSOCIATION CORPORATE TRUST SERVICES ATTN: TIMOTHY PILLAR, VP EP-MN-WS1D, 60 LIVINGSTON AVENUE ST. PAUL, MN 55107-2292	09-10558 (JMP)	Structured Asset Securities Corporation	09/21/2009	23129	\$6,469,259.82*	Insufficient Documentation Claim

IN RE: LEHMAN BROTHERS HOLDINGS, INC. CASE NO: 08-13555 (JMP)

OMNIBUS OBJECTION 99: EXHIBIT A - INSUFFICIENT DOCUMENTATION CLAIMS

	NAME	CASE NUMBER	DEBTOR NAME	FILED DATE	CLAIM #	TOTAL CLAIM DOLLARS	REASON FOR PROPOSED DISALLOWANCE
91	U.S. BANK NATIONAL ASSOCIATION CORPORATE TRUST SERVICES ATTN: TIMOTHY PILLAR, VP EP-MN-WS1D 60 LIVINGSTON AVENUE ST. PAUL, MN 55107-2292	09-10558 (JMP)	Structured Asset Securities Corporation	09/21/2009	23130	\$8,478,617.78*	Insufficient Documentation Claim
92	U.S. BANK NATIONAL ASSOCIATION CORPORATE TRUST SERVICES ATTN: TIMOTHY PILLAR, VP EP-MN-WS1D, 60 LIVINGSTON AVENUE ST. PAUL, MN 55107-2292	09-10558 (JMP)	Structured Asset Securities Corporation	09/22/2009	27161	Undetermined	Insufficient Documentation Claim
93	U.S. BANK NATIONAL ASSOCIATION CORPORATE TRUST SERVICES ATTN: TIMOTHY PILLAR, VP EP-MN-WS1D, 60 LIVINGSTON AVENUE ST. PAUL, MN 55107-2292	09-10558 (JMP)	Structured Asset Securities Corporation	09/22/2009	31013	Undetermined	Insufficient Documentation Claim
94	U.S. BANK NATIONAL ASSOCIATION CORPORATE TRUST SERVICES ATTN: TIMOTHY PILLAR, VP EP-MN-WS1D, 60 LIVINGSTON AVENUE ST. PAUL, MN 55107-2292	08-13555 (JMP)	Lehman Brothers Holdings Inc.	09/22/2009	31024	Undetermined	Insufficient Documentation Claim
TOTAL						\$13,701,491,850.99	

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

-----X
In re : **Chapter 11 Case No.**
 :
LEHMAN BROTHERS HOLDINGS INC., et al., : **08-13555 (JMP)**
 :
Debtors. : **(Jointly Administered)**
-----X

**ORDER GRANTING DEBTORS' NINETY-NINTH OMNIBUS
OBJECTION TO CLAIMS (INSUFFICIENT DOCUMENTATION CLAIMS)**

Upon the ninety-ninth omnibus objection to claims, dated February 14, 2011 (the "Ninety-Ninth Omnibus Objection to Claims"),¹ of Lehman Brothers Holdings Inc. and its affiliated debtors in the above-referenced chapter 11 cases, as debtors and debtors in possession (collectively, the "Debtors"), seeking, pursuant to section 502(b) of title 11 of the United States Code (the "Bankruptcy Code"), Rule 3007(d) of the Federal Rules of Bankruptcy Procedure, and this Court's order approving procedures for the filing of omnibus objections to proofs of claim [Docket No. 6664] (the "Procedures Order"), to disallow and expunge the Insufficient Documentation Claims on the grounds that such claims failed to comply with the Bar Date Order's specific direction that claims include supporting documentation or an explanation as to why such documentation is unavailable, and, therefore, do not constitute valid *prima facie* claims, all as more fully described in the Ninety-Ninth Omnibus Objection to Claims; and due and proper notice of the Ninety-Ninth Omnibus Objection to Claims having been provided, and it appearing that no other or further notice need be provided; and the Court having found and determined that the relief sought in the Ninety-Ninth Omnibus Objection to Claims is in the best interests of the Debtors, their estates, creditors, and all parties in interest and that the legal and factual bases set forth in the Ninety-Ninth Omnibus Objection to Claims establish just cause for

¹ Capitalized terms used herein and not otherwise defined herein shall have the meanings ascribed to such terms in the Debtors' Ninety-Ninth Omnibus Objection to Claims.

the relief granted herein; and after due deliberation and sufficient cause appearing therefore, it is

ORDERED that the relief requested in the Ninety-Ninth Omnibus Objection to Claims is granted to the extent provided herein; and it is further

ORDERED that, pursuant to section 502(b) of the Bankruptcy Code, the Insufficient Documentation Claims are disallowed and expunged with prejudice; and it is further

ORDERED that this Order supersedes all previous orders regarding the Insufficient Documentation Claims; and it is further

ORDERED that this Court shall retain jurisdiction to hear and determine all matters arising from or related to this Order.

Dated: _____, 2011
New York, New York

UNITED STATES BANKRUPTCY JUDGE